

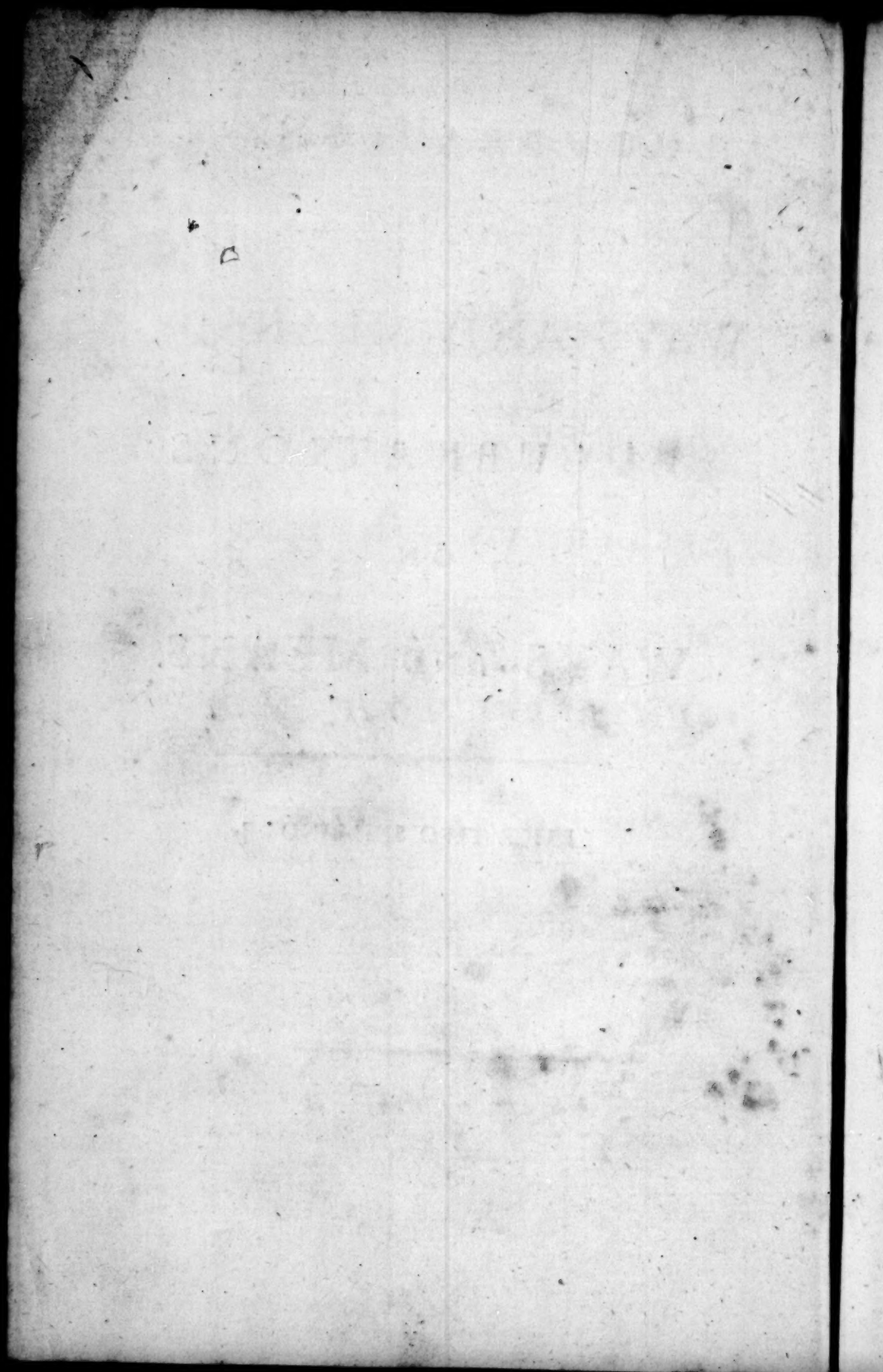
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LUCUBRATIONS  
ON  
WAYS AND MEANS.

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[ PRICE TWO SHILLINGS. ]





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LUCUBRATIONS.  
ON  
WAYS AND MEANS.

HUMBLY ADDRESSED TO  
THE RIGHT HON. LORD NORTH,

BY  
JOHN BERKENHOUT, M.D.

THE SECOND EDITION.

“ The Moment is come, when every Man should chearfully  
“ devote his Talents, and his Life, in whatever line, either  
“ civil or military, the voice of his King and Country may  
“ deem him fit to act.”

EDEN'S *Letter to Lord Carlisle.*

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L O N D O N:  
PRINTED FOR H. PAYNE, OPPOSITE MARLBOROUGH HOUSE,  
PALL-MALL. 1781.

THE HISTORY OF

OF

WAYS AND MEANS

OF IMPROVING

THE RICHES OF THE SOIL

JOHN DEERWOOD, M.D.

THE SECOND EDITION

TO WHICH IS ADDED

A NEW METHOD OF CULTIVATING

THE WHEAT FIELD

AND OF MANURING

THE LAND

BY

JOHN DEERWOOD, M.D.

OF THE UNIVERSITY OF

YALE



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# LUCUBRATIONS

ON

## WAYS AND MEANS, &c.

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MY LORD,

**I**F, according to Mr. Locke, we are born without ideas, and incapable of thought, for want of objects; if it be true, that our senses are the sole vehicles of those objects to the mind, it necessarily follows, that Science is the daughter of Experience, and that Reason, being a comparison of ideas, is rather the tutor than the parent of Knowledge.

Among other truths, we have learnt from Experience, that, without her assistance, the Aristotilian philosophy, the unsubstantial reasonings of the schools, neither augmented

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the Sciences, nor contributed any thing to their improvement. It is to a Bacon, a Boyle, a Newton, and to their scholars in experimental philosophy, that Science is indebted for the establishment of her present universal dominion. If, therefore, Science be the child of Experiment, her present state of comparative perfection is the result of the accumulated experience of successive generations.

From these premises we are justified in believing ourselves, in point of knowledge, superior to any preceding age, unless we suppose that it hath pleased Providence to overshadow us with an unusual proportion of dulness; a supposition which, whatever may be the opinion of succeeding ages, I presume we shall not readily admit.

From these premises we may also conclude, that books, the vehicles of the knowledge and experience of former times, are of singular utility: nevertheless, the opinion, that a servile attention to classical hypotheses and venerable dogmata, are obstructive of invention, is not without foundation. This consideration, however, is insufficient to depreciate

preciate literature or cancel our obligation to those who have written for our instruction.

The science of Government, or civil Polity, sufficiently comprehended under the title *Legislation*, hath been desufely considered by feveral eminent writers; syftimatically by Montesquieu, and by my indefatigable cousin, Baron Beilfield. Legislation, I have faid, comprehends the science (I will not call it an art) of government, becaufe, I think thofe governments, which acknowledge no law but the defpotic will of the prince, a reproach to human nature, and beneath contemplation.

Montesquieu, I have faid, hath treated the science of government syftimatically: I ought perhaps rather to have faid, he aimed at system; for, though he poffeffed great knowledge of his fubject, and a fine genius, *L'Efprit de Loix* is really nothing more than an immethodical, unconnected, affemblage of propofitions, theorems, and corollaries, frequently vague and fometimes contradictory.

When a writer, of acknowledged abilities, fails in the execution of a great design, we must ascribe it to some unforeseen, and, perhaps insurmountable, difficulty in the subject. A systematical treatise on the Spirit of Laws, comprehensive and applicable to every form of government, would require not only a minute knowledge of the laws, customs, manners, and propensities of the people of each country, but a supposed stability of relative situations and circumstances, incompatible with the evident dispensations of Providence, or the fortuitous concussion of events.

A system of polity, for any European nation in the last century, would be now totally inadmissible. A small degree of political knowledge is sufficient to comprehend the universal change of system gradually induced by a change of relative positions, by a change of manners, by discoveries and innovations of various kinds. In former times, the probable event of a war between two nations, might be calculated from a comparison of the respective bodily strength of individuals, the number of fighting men in each nation,



nation, and the abilities of the generals. Since the invention of cannon, the skill of the engineer often determines the fate of an army. In the present world, a small island, not half peopled, can wage successful war with half the globe. Sovereign princes, and, which seems more extraordinary, even republics, have discovered, that, by clothing their subjects uniformly, and forming them into regiments, they become a lucrative article of commerce, and that they may be commanded to fight in any cause, for any king, who is in want of subjects to fight his battles, or whose subjects are better employed.

Hence we are naturally led to conclude, that, when two kingdoms are at war, the balance of wealth in either state must command the event; but experience hath taught us, that this were an erroneous conclusion. States, like merchants, are powerful only in proportion to the extension of their credit; and as this extension depends chiefly on the science of financing, that science necessarily becomes the prime object of a prime minister.

Books, I have already observed, by inducing imitation, are often destructive of original genius. In the science of government, from a total change in the political system of Europe ; and consequently in the applicable principles of civil polity, the labours of former political writers, whilst they communicate very little useful instruction, serve only to warp our judgement : a modern politician therefore, instead of obtruding the opinions of a Puffendorf, a Locke, a Sydney, a Montesquieu, must shut his books, forget his reading, and, on such *data* as the world before him will afford, dare to reason for himself.

When a nation, compared with neighbouring states, appears to have acquired a certain degree of superiority, we are apt to imagine that it has attained its greatest possible height of wealth and power. Why ? Because our ideas of perfection are relative. On this foundation, from a supposed knowledge of the instability of all sublunary things, and from a comparison of such a nation with former empires, we suppose its decline to be inevitable.

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The Roman republic, we are told, had in the reign of Augustus, attained her greatest possible elevation. From that summit she is said to have descended, because the pinnacle, on which she stood, was raised too far above the level prescribed to human institutions. Even the mighty arm of Fortune, unable to support her, for any length of time, shrunk under the enormous weight, and, like a stone rolling down a mountain on the verge of the ocean, she tumbled with increasing velocity, and was finally lost in the abyss.

In such reasoning, we imagine that we have found a sufficient remote cause for the decline and extinction of great empires: as to the immediate causes, authors, I think, have generally agreed to call them Luxury and Vice; the daughters of Wealth, and the grandchildren of Commerce, or of Rapine.

That the Romans, after Liberty had sunk in the vortex of despotism, were luxurious, admits of no dispute; but that they lost their liberty because they were become wealthy, and consequently luxurious, and consequently indolent, I do not believe. If human nature be essentially the same in all ages, the  
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present state of Europe will convince us, that those nations which are most wealthy, and consequently most luxurious, are not the least tenacious of their liberty. But if the picture of the present world were an insufficient example, surely it is natural to conclude, that Liberty, being the sole guardian of Property, will be least valued by those who have least to lose. With the same argument I would also controvert the opinion, that the spirit of a nation declines in proportion to its increase of wealth. That the desire of acquiring wealth may stimulate a soldier of fortune to heroic actions, I admit; but when that soldier comes to fight *pro aris et focis*, he will certainly fight with equal resolution to preserve the wealth he has acquired.

A prince who seeks to extend his dominions by conquest, should employ an army of indigent mercenaries; in defence of his own dominions, soldiers, who have property in the state, a respectable militia, will be his best security. On this ground, Britain has less cause for apprehension than any other nation in Europe: her wooden walls are no longer



## WAYS AND MEANS.

longer her sole protection : her internal strength is not only positively greater than in any former period, but comparatively much superior to that of France or Spain, either of which may be easily and effectually invaded.

Your Lordship will pardon me if, in these desultory lucubrations, I assume the privilege of reverting to any part of my subject, from the uniform circle of which, in pursuit of a fortuitous idea, I may have gone off in a tangent. Under this privilege I will interpose the question, whether Vice, as well as Luxury, be the natural produce of Wealth? That Luxury is the offspring of Affluence is very evident; but I learn, from history, that Vice is not of the same family. The gloomy cloister, the dreary ages of mortification, ignorance, and superstition, have been most prolific of enormous crimes. The fatal tree, which bore the interdicted apple, was also the tree of knowledge. The mother of mankind indulged an appetite; but she became more intelligent. Luxury is indeed the child of Wealth, but she has two sisters, the names of which are Science and

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Folly.

Folly. It may seem extraordinary, that Science and Folly should be children of the same parent; yet, of individuals, it is certainly true, that knowledge and folly are by no means incompatible; and, with regard to nations, those which are most enlightened are most remarkable for ridiculous absurdities: but these absurdities, these follies, these wanton vices, are so feintly tinged with crime, as rarely to produce capital offences. By capital offences, I do not, in this place, mean those which, from necessity, the Law hath rendered capital.

If I were to sketch a comparative characteristic estimate of the manners of the people of England of the present generation, I should say—Than our ancestors, we have less learning, and more knowledge; less religion, and less crimes; less errantry, and more courage; fewer vices, and more follies. In the opinion of other kingdoms, we are less a nation of gloomy philosophers, and we have advanced so rapidly towards the *bagatelle et savoir vivre* of our inimical neighbours, and, like them, are become so entirely the dupes of fashion-mongers, that,  
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in a few years more, a German will hardly know us asunder.

Having finished my digression, I now return *ad propositum*. The art of funding was, doubtless, a notable invention, and a notable expedient. How far the chord may be stretched without breaking, is difficult to determine. The greatest adept of the last age fixed the *ne plus ultra* of our national debt at a sum which we have since almost doubled, and yet the chord remains entire. Are we therefore to suppose that it may be stretched to infinity? Surely no. In the chord of public credit, as in a fiddle-string, whenever we discover a flaw, a snap may be hourly expected. Probably it may bear its present tension until it shall be relaxed by the prudent hand of Economy. Meanwhile, let us not, in the wantonness of experiment, screw the pin a single hair's-breadth higher, unless we are compelled by absolute necessity.

This fatal necessity, I trust, does not yet exist. There lies, before us, my Lord, a path, which, if we have the resolution to pursue it, will, I think, lead us, with safety,

through the labyrinth into which we have been decoyed. Let us not be deterred from entering this path, because it appears untrodden. The beaten road, in which we are now travelling, if longer followed, will, I fear, lead us into difficulties, from which it may not be in the power of Fortune to extricate us.

The very elaborate and extensive system of public economy, proposed by Mr. Edmund Burke, is so replete with political erudition, as to merit the attention of the legislature. Whether it were, at this time, expedient to carry it into execution, is a question already decided. It is evident, however, if it had been adopted, in its utmost extent, its object was too inconsiderable to have an immediate salutary effect. An annual saving of two or three hundred thousand pounds a year, in time of peace, were, doubtless, an object of considerable magnitude; but it is a mere feather when taken from a scale already loaded with fifteen millions. I am perfectly sensible of the necessity for economy; but, in our present situation, it is no object: it is a snivling brat, which, in  
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time, may render us good service ; but from which no immediate assistance can be expected. If economy be our only resource, inevitable perdition is at no great distance.

Some politicians tell us that we are yet a very rich, a very powerful nation, and that we have great resources ; but unless these resources are specified, and the mode of application described, such vague assertions, howsoever true, are *sounding brass, and tinkling cymbals*.

That we are a rich nation is very true, and that, in consequence of these riches, we can bear taxation to a degree of which nations less opulent have no conception, is amply evinced by experience ; but how rationally soever we have hitherto proceeded, I am convinced, that our safety depends on an immediate change of system. On the general idea of funding, ministers have wisely conceived, that public credit depends on the permanent security for the payment of the interest of the borrowed capital : and, for this reason, they have laid their taxes on those things which are commonly called the necessaries of life. Infant states, and states

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yet far distant from extreme opulence, must tax the necessaries of life, because the luxuries are neither so general, nor so firmly established, as to yield a certain and sufficient revenue. In Britain our luxuries, and our follies, are so generally and so firmly established, as to produce, under the direction of an able minister, a revenue equal to the expence of the present war, without funding another shilling.

Extravagant as this assertion may appear, I flatter myself your Lordship will find, in my plan, nothing very absurd or difficult. But admitting that the difficulty of carrying such a plan into execution were so great as to render it only *not impossible*; admitting, that it would require, not only the utmost exertion of legislative authority, but the most serious attention of every individual member of administration, the salvation of the state were surely an object of sufficient magnitude to merit that attention.

I will not assert the impossibility of carrying on the war a few years longer, by adding to the national debt, and appropriating the produce of new taxes to the payment of  
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the interest; but it is a dangerous experiment, and therefore had better not be tried, to satisfy Curiosity. That lady once led me to the top of Vesuvius : she then persuaded me to descend into the *crater*, and to dance a minuet with her on a thin shell of hot brimstone. If this cake had broke (and I dare say your Lordship remembers it was full of cracks) my fall, I suppose, would not have been far short of that of Milton's rebellious angels, and into a place full as hot.

If our circumstances could be concealed, doubtless, it were not only impolitic, but traiterous, to reveal them to our enemies : but our enemies are so perfectly acquainted with our situation, and the ruinous tendency of our present system of ways and means, that all their hopes are built on our credit being already stretched as far as it will bear. With this argument, under this persuasion, America is, from year to year, induced to continue her pursuit of the shadow of Liberty, and to reject the substance. By this argument, and in this expectation, France and Spain have been persuaded to assist Ame-

rica in the pious operation of murdering her parent.

There are people who think better of human nature than it deserves, whom it may be difficult to convince, that the present dictators in America seek the destruction of the British empire; and yet nothing can clear them from this imputation, but the discovery of a clause in their league with our inveterate enemies, reserving to themselves a power of treating separately with Britain: but Congress have assigned the non-existence of such a reservation as a reason for not treating with the Commissioners. It follows then, that America hath resolved to stand or fall with France and Spain, and that she now considers herself obliged to assist these *honorable* potentates in every machination they may devise for our destruction.

Whether the British legislature acted constitutionally in taxing America; whether America acted wisely in opposing the attempt; whether we have cause to *rejoice that America hath resisted*; are questions which subsequent events have rendered unimportant. But, if these events have discovered



covered, that, like her own snake, she meditates a mortal bite, only because we trod gently upon her rattle, can there be a Briton so stupid as to refuse his assistance in taking out her teeth, and depriving her of her poison?

It were devoutly to be wished, that those Britons, who still call themselves Americans in politics, would dispassionately reflect on the total change of principle effected by the union of America with France and Spain: for though it were admitted, that America acted wisely and constitutionally in opposing the attempt to tax her internally; though it were even granted, that her league with the enemies of Britain was dictated by necessity, and therefore justifiable on her part; it is nevertheless self-evident, since the interest of our three united opponents is, during the war, inseparable, that no member of the British empire can be an American in politics, without being, at the same time, a Frenchman and a Spaniard: he cannot pray for success to America without including France and Spain in his pious orisons.

The terms offered to America by the Commission, to which I had the honour to be an unworthy appendage, were such as could not have failed to produce a negociation, notwithstanding their affection for their *great and good ally*, if Congress had not pre-determined to listen to no terms of accommodation with Britain. The cause of this determination is obvious. The dignity and power of each individual member of that Congress, must terminate in the moment of reconciliation. No terms which Britain can offer to America will ever persuade the republican faction, by whose arts the southern colonies were stimulated to revolt, to relinquish the independent system of religion and government, which, in the last century extinguished, for a time, the British constitution.

Whatever we, in the honest simplicity of our hearts, may have conceived of the redress of grievances, as the motive for rebellion, we now know, since Adams hath thrown off the mask, that the war, in which we are engaged, is the result of a long premeditated scheme of sepeparation, and of a settled plan for the erection of a vast republic

public on the ruins of mixt monarchy. The design was great, and would have been equally laudable, if long protection had no right to command allegiance; if the government he meant to abolish was in its principles tyrannical, and, if that which he wished to establish, was better calculated to preserve the liberty, and promote the happiness of the people.

But, it will be asked, by what art Congress hath been able to persuade their constituents to resign that liberty, and those privileges, by which, as members of the British empire, they were so happily distinguished from the rest of mankind? This question is easily answered. In all democratical governments, men are flattered into submission, by the expectation of becoming tyrants in their turn. Democratical governments, though founded on the broadest basis of liberty, are always tyrannically administered; because low people are fond of exercising power, and are destitute of those feelings of humanity, and that sense of honour, which are commonly acquired, and always improved, by education.

I beg your Lordship's pardon for having again wandered from my purpose. Once more, I crave your attention to the subject of *ways and means*; a subject with which you are much better acquainted than myself; nevertheless your Lordship may possibly, in the effusions of an active imagination, find something not quite beneath your notice; and probably you may not be displeased thus to learn the sentiments of the people concerning a plan which, without such previous information, you may not chuse to propose.

I think, my Lord, it is universally allowed, that raising the supplies within the year, were a most desirable measure. It were indeed a measure which, if practicable, without oppression to individuals, or injury to the community, would terrify your enemies more than superior fleets and armies. By fixing the national debt at its present sum, it would establish your credit, raise your funds, and increase the value of every acre of land in the kingdom. The only sufferers from the adoption of such a plan, would be those who expect emolument from future loans; but I have no doubt that all objections, originating



## WAYS AND MEANS.

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in private interest, will be treated, by your Lordship, as they deserve.

I now proceed to open a mine, more productive and inexhaustible, than those of Mexico and Peru. I shall submit to your Lordship, and the public, a long, a very long, list of taxes. I come forward with confidence, because I am persuaded, that raising the supplies within the year, is a measure of indispensable necessity; and, because I am equally convinced, that it cannot be done by any other means. The taxes which I shall propose are indeed very numerous; but they are tremendous only in their number: they are homogeneous parts of an uniform mass, which in the aggregate lose all their terrors. Contrary to the usual system of taxation, I have carefully avoided the real necessities of life, and I have touched the inferior class of people with so gentle a hand, that it will hardly be felt. Vice, Vanity, and Folly, are my security for the produce: a security which, in these times, is much less questionable than meager Necessity.

## LICENCES.

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 L I C E N C E S.

- I. MINSTRELS, viz. *Fiddlers, Pipers, or players upon any musical instrument, and Dancers, not natives of Britain or Ireland, for an annual Licence to exhibit, or teach, his or her art, TWENTY GUINEAS.*

IF it be objected to this tax, that it would infallibly destroy our Italian Opera; I answer, that an Italian Opera is a monster, which, being supported by a shocking mutilation of the human species, ought to be no where tolerated. But it is a voracious monster too; and, for that reason, has no business in this country, at this time. Your Lordship has better uses for the superfluous cash of our nobility. If the tax should prove nugatory, it would be considerably beneficial to the nation: but the small deduction of twenty guineas, from the large emoluments of these foreigners, will be deemed a mere *bagatelle*. As to the sum which this,  
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and the following taxes, would probably produce, I shall leave a blank space at the bottom of each article for the reader to fill. It will exercise his political arithmetic.

£

2. DANCING-MASTERS. *For an annual Licence to any native of Britain or Ireland, to teach the art of dancing in London, or within ten miles, TEN GUINEAS; beyond that distance, FIVE. Foreign dancing-masters are taxed in the foregoing article.*

THIS tax, I presume, needs no apology. If it should have any prohibitory effect, it will be that of preventing a few boarding-school masters and misses, from learning to dance a minuet, who have no occasion for that accomplishment. As to the art of dancing country-dances, it promotes a wholesome exercise, and it is so natural to English females, that they require very little instruction.

£

3. THEATRES.

3. THEATRES, and public shews, of every description and denomination, in the cities of London and Westminster, ONE GUINEA every night they act or exhibit ; in every other part of the kingdom, FIVE SHILLINGS per night. In towns and villages where there is no civil magistrate, the master of the company, shewman, or conjuror, is accountable to the Exciseman.

THE persons, on whom this tax immediately falls, are manifestly interested in the prosperity of the state.

£

4. MASQUERADES. For a special Licence to open a room, for one night, for the reception of Masques, TWENTY GUINEAS.

I HOPE I shall not be suspected of a design to prohibit this rational, this delightful, this sublime, this innocent amusement. The trifling deduction of twenty guineas, from fifteen hundred or two thousand pounds, can have no such effect.

£

5. DE-



- THERE can be no reason for wishing to suppress these schools of eloquence, established for the entertainment of haberdashers of small wares and small talk. In contributing their mite to the revenue, they will, at least, answer one good purpose.

£

6. **DISSENTERS.** *For an annual Licence to open any place of public worship, differing from the established Church,* FIVE GUINEAS.

THIS is so small a sum to a whole congregation, that no body will accuse me of an intention to persecute or oppress dissenters of any denomination. Toleration, under any government, implies a favour, an indulgence. So small a consideration for such indulgence, at such a time, cannot surely be thought unjust, oppressive, or illiberal. Dissenters, in general, profess a

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purity of manners, which exempts them from every tax upon frivolous amusements, and articles of luxury.

7. **FRISEURS.** *For an annual Licence to practice the art of Dressing Hair; in the capacity of master, TWO GUINEAS; journeymen, and apprentices, ONE GUINEA each; their names to be pasted against the wall on the shop, or dressing-room.*

THE only inconveniency of this tax will be, that the young gentlemen behind desks and counters may not be so universally *frizé et poudré à la marachal*, as at present. The ladies, I dare say, will overlook this defect, for the good of their country. The more eminent professors will, by this tax, gain considerably, in the reduction of many quacks, who presume to practice the art of Hair-dressing to the great detriment of men of genius and education; and the consequent superflux will be more than sufficient to supply the army with recruits.

8. ATTORNIES. *Every Attorney at Law, who, after the date of the act, shall be admitted to practise, ONE HUNDRED GUINEAS, to be paid at the time of admission.*

THE strongest recommendation of this tax, is, that it will be approved by every attorney in the kingdom, who will himself assure your Lordship that, by thus preventing the constant supply of those pests of society called pettifoggers, it will prove infinitely advantageous to the nation. For this tax, I am obliged to a news-paper.

£

9. DENTISTS. *For an annual Licence to profess the noble art of cleansing teeth, FIFTY GUINEAS.*

THESE scavengers loll in their carriages. Mere tooth-drawers, a very useful set of people, are not included in this tax. I am no enemy to cleanliness; on the contrary, I know it to be exceedingly conducive to health; but, I think, there are very few

people whom nature has not endowed with capacity sufficient to clean their own teeth, as it requires little more than is necessary to wipe their own noses. But dentists are supported by fashion: they will pay the tax, and it is all very well.

£

10. JEWS. *Every male Jew, above ten years old, for an annual Licence to remain in Britain, ONE GUINEA.*

TO the rich gentlemen of this denomination, a guinea is a grain of sand. The very poorest might possibly migrate: so much the better, both for the rich Jews, to whom they are a burden, and for the nation, to whom they are, at best, an useless incumbrance.

£

11. BOARDING-SCHOOLS. *For an annual Licence to keep a boarding-school for young ladies, FIVE GUINEAS.*

IF this tax, by increasing the expence, should render boarding-school education less universal,



universal, it would have an excellent moral tendency; but it would have no such effect. It would probably decrease the number of inferior seminaries, of which the more considerable would reap the benefit; so that the tax would be advantageous to those by whom it would be paid.

£

12. PERFUMERY. *For an annual Licence to retail in the metropolis, French rouge, cosmetic washes, pearl powder, divine or any other kind of soft pomatum, milks for the skin, pastes for the hands, waters for the nose, and all the ridiculous farago of uselefs and pernicious trumpery (except hair-powder and hard pomatum, which are seperately taxed) TEN GUINEAS; to country perfumers, ONE.*

YOUR Warrens, your Baileys, your Davisons, &c. will have reason to rejoice at this tax. Those who cannot afford to pay it, will find better employment.

£

13. CIR-

13. CIRCULATING LIBRARIES. *For an annual Licence to keep books to lend out for hire, or by subscription, TEN GUINEAS, in London; in the country, Two.*

CIRCULATING Libraries, which, at their first institution, might be supposed to circulate useful knowledge through every vein of society, by diminishing the sale of valuable books, have proved great enemies to literature. They have deluged the land with wretched novels, equally disgraceful to the writer, the publisher, and the reader. But, my Lord, literature hath lately received a much deeper wound by the hand of the Law, which, if the poniard be not soon extracted, will prove mortal. I need not tell your Lordship, that I mean the act which limits the copy-right of authors and booksellers to a certain number of years. The injustice of the act is, at present, out of the question; I wave also the barbarity, I mean the barbarism of depriving men of solid science and incessant application, of their hope of a reasonable reward for their labour; but I cannot part with this opportunity, without pressing

pressing your lordship, as eagerly as with decency I may, to resume the consideration of the act in question, as being exceedingly injurious to an important article of commerce. The exportation of English books is in proportion to their reputation abroad, and that reputation will be in exact proportion to the encouragement of science at home. For the present declining state of literature as a trade, I appeal to the booksellers, who are the only competent judges of this matter.

£

14. MEN-MILLINERS AND HABERDASHERS. *For an annual Licence to exercise the trade or calling of man-milliner, or man-haberdasher of small wares, whether in the capacity of master, journeyman, or male apprentice, ONE GUINEA.*

I Sincerely wish that this stigmatic guinea may make these men-women ashamed of their insignificance in the state. I first intended to make the master-milliner pay more than his servants; but, on mature consideration,

fideration, I foresee, that, to evade the tax, he would certainly call himself his wife's journeyman.

£

15. MEN-MANTUAMAKERS, &c. *For an annual Licence to exercise the trade of man-mantuamaker, man-staymaker, or man-habitmaker, whether in the capacity of master, journeyman, or apprentice, ONE GUINEA.*

THESE trades, as well as those of the foregoing article, were designed, by modest Nature, for women; whom men were intended to assist and protect, and not to injure, by interfering in their proper employments.

£

16. PUBLICKHOUSES, &c. *Teahouses, coffeehouses, chocolatehouses, eatinghouses, chophouses, stakehouses and pastrycooks, ONE GUINEA, for an annual Licence, unless already licenced to sell beer.*

£

17. TEA.



17. TEA. *For an annual Licence to sell tea, coffee or chocolate, ONE GUINEA.*

IT will be vociferously objected to this tax, that, by oppressing the fair trader, it will favour smuggling. If every man who, on the board over his door, declares himself a dealer in tea, was a *fair trader*, the objection would be just; but the truth is, that out of every fifty bags of tea, smuggled into England, forty-nine are retailed by these *Fair traders*. This tax adds sixteen shillings to the licence last year imposed.

£

The preceding taxes would be collected with very little additional expence to government.

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STAMPS.

## S T A M P S.

18. SHARES OF LOTTERY-TICKETS *to be printed on a SIXPENNY stamp.*

THIS tax will fall upon those who never calculate ; to whom therefore sixpence will make no difference.

£

19. RAPEE SNUFF, *to be retailed only in half-pound canisters, wrapt and sealed, like cards, in a SIXPENNY stamp.*

THOSE who object to this tax, that it will injure our tobacco trade, are not acquainted with the dominion of confirmed habits. Besides, Virginia is not yet in our possession, and Ireland does not grow quite enough to supply us.

£

20. PRINTS.

20. PRINTS. *Maps, charts, mezzotintos, engravings, or etchings, sold singly, in sets, or in books consisting chiefly of maps, charts, &c. to be printed on a Two-PENNY stamp.*

THIS tax would be productive, yet would add so little to the price, as, in no degree, to injure the trade.

£

21. CARDS. *Blank, and decorated, message cards, THREEPENCE each pack, containing 52 cards.*

IT is so impossible to exist without these instruments of every thing that is charming, that I ought perhaps to have excluded them from this catalogue, as being necessaries of life.

£

22. *HANDBILLS, playbills, shopbills, sheets of ballads not set to music, to be printed on stamps of SIXPENCE per hundred.*

IN objection to this tax (there will be objectors to every tax) it will be said, that it would injure the printing trade. Probably it might somewhat diminish this particular branch of printing; but it would increase the number of advertisements in the newspapers, of which both printers and government would reap the benefit.

£

23. *BOOKS. The title of every book, or volume, or pamphlet, or memorandum book, to be on a PENNY stamp.*

THIS tax, it will be said, will fall too heavy upon the publisher, the sale of his book being a matter of uncertainty; but he will easily obviate this objection, by printing only a small number of title-pages at a time, and increasing that number according to his demand.

£



24. **BILLS OF EXCHANGE**, *banknotes, and postbills, bankers notes and checks, and all promissory notes, on a PENNY stamp.*

IT will be said that this tax would be a burden upon trade. I answer: it would be a fly upon the shoulder of Hercules. It would be serviceable to the Bank, and to private bankers, in rendering forgery much more difficult; I had almost said, impracticable.

£

25. **MUSIC.** *A stamp of ONE PENNY on every sheet, or, one HALFPENNY on every halfsheet of paper, on which musical notes shall be printed or written, after the date of the act.*

AS music books, for no justifiable reason, generally appear without the year of their publication in the title-page, it will be somewhat difficult to prevent fraud, except by a heavy penalty on those who shall print or write

write, or cause to be printed or written, musical notes, for sale or otherwise, on paper not previously stamped.

£

26. HAIRPOWDER. *To be sold only in papers containing each a pound, wrapped in a SIXPENNY stamp, and sealed, like a pack of cards.*

WHETHER I have any claim to the idea, in the last budget, of laying a penny per pound on this article of luxury, is only known to your Lordship. On the old scheme of funding, that small sum might be sufficient. My design, in this mode of taxing powder, is, that starch (a necessary of life, if cleanliness be necessary) may not be included in the tax.

£

27. HARD

27. *HARD POMATUM, to be rolled and sealed, like cards, in a stamp equal to half its price, viz. a sixpenny roll in a THREEPENNY stamp, a shilling roll in a SIXPENNY stamp.*

THE exorbitant profit upon this article is easily calculated from the low price of the ingredients. This tax would prevent Jew-boys from hawking pomatum, and would consequently greatly increase the trade of the perfumer; but to render it productive, it would be necessary to lay a penalty upon using hard pomatum not rolled in a stamp.

28. *PINS, white, or black, to be sold no otherwise, than stuck on a PENNY stamp, containing a certain number.*

29. *BUCKLES,*

29. BUCKLES. *Silver shoebuckles or knee-buckles, buckles set in silver or otherwise ornamented with silver, a stamp of ONE SHILLING.*

THIS tax, by increasing the price of silver buckles, would soon render base metal intolerable even to a haberdasher's apprentice.

£

30. LEATHER GLOVES, *a SIXPENNY stamp on each pair.*

£

31. MEN'S HATS, *above ten shillings price, ONE SHILLING per hat; under that price, SIXPENCE. The stamp to be pasted on the lining, with the maker's name.*

THIS tax, though exceedingly productive, will not be at all oppressive to the poorest man in the kingdom; because it may be entirely evaded by sinking sixpence



in the price of his annual, or biennial hat, which will do him full as much service.

£

32. GOLD AND SILVER LACE, *for home consumption, One SHILLING per ounce. A leaden seal to be struck on one end of each piece by the officer who weighs it.*

LACE, in the present affluent age, is but little worn, because it is too cheap in proportion to its *éclat*.

£

33. PRINTED LINNEN OR COTTON, *a tax of TWOPENCE per yard. A leaden stamp to be struck on one end of each piece.*

THIS will add one shilling to the price of Mrs. Betty's new *gownd*; a sum which she will very chearfully contribute towards beating the French. The *pet-en-l'airs* and monkeys which she gets from her mistress, come duty free. It cannot be supposed that I mean to injure the exportation of this, or

G

any

any other manufacture; it is therefore evident, that this tax is restricted to those goods which are intended for home-consumption.

£

34. CUSHIONS, *worn by ladies on their heads, a stamp of TWO SHILLINGS AND SIX-PENCE, to be pasted in the crown, as in men's hats.*

WHEN *that* there gentleman in the corner, has done laughing, at *this here* tax, I beg to be heard in its defence. I will endeavour to convince him, that his laugh is the strongest argument in favour of the tax. The object of his mirth, is not the tax, but the *thing*; which *thing*, in the true spirit of that principle on which I build my whole fabric, becomes a more or less proper subject for taxation, in proportion as it is more or less ridiculous. Now, Sir, laugh again, if you can. But, Sir, this tax is not only not ridiculous, but, being a very productive tax, it will metamorphose this ridiculous cushion into a beautiful, a respectable civic crown,

and will henceforward be considered as the most ornamental part of a lady's dress. The increased price will effectually prevent its going out of fashion.

£

35. SILKS, *filk damasks, satins, &c. retailed in Britain, SIXPENCE per yard, stamped with lead, as above described.*

I Humbly propose that the duty on the importation of raw filk should be taken off, and that an equivalent, as nearly as can be calculated, shall be laid on manufactured filks, with this additional sixpence per yard. The political absurdity of taxing crude materials, in a manufacturing country, is so manifest, that it is impossible to imagine under what deception it was hatched.

£

36. COTTONS. *On those striped or figured stuffs, composed of silk and cotton, called Manchester cottons, intended for home consumption, TWOPENCE per yard, above the equivalent for the free importation of raw silk.*

THIS tax will add about ten pence to the price of a gown.

£

37. TRIMMING. *On that species of frippery called French trimming, HALF A PENNY per yard; stampd with a leaden seal as above.*

£

38. SILK GAUZE, *a tax of THREEPENCE per yard.*

THIS is a very cheap article, of amazing consumption. The tax would raise a vast sum, without being felt by the consumer.

£

39. SCOTCH\*



39. SCOTCH GAUZE, *a tax of ONE PENNY per yard.*

£

40. SILK RIBANDS. *Those which are re-tailed at threepence per yard or upwards, THREE SHILLINGS per piece, or one penny per yard; those below threepence, ONE SHILLING per piece.*

IN order to assist the reader in calculating the probable amount of this tax, I will inform him, that there are now at work in Britain, about 12,000 singlehand riband looms, each of which produces two pieces and a half per week. There are besides about 500 Dutch looms, which produce twenty five pieces each, per week, all at three pence per yard and upwards. The number of pieces below threepence per yard, may be estimated at 500,000.

£

41. SUPER-

41. SUPERFINE CLOTH. *Woollen Broad-cloth, above ten shillings per yard, a tax of ONE SHILLING per yard. Fine narrow cloths in proportion.*

THOSE who cannot afford to pay this additional shilling, by purchasing cloth of sixteen, instead of twenty shillings, will save fifteen shillings in every suit of cloaths. This tax, like all the rest, is confined to home consumption.

£

## CUSTOMS.

UNDER this head, I have but little to add to Mr. Eden's advice, that the present chaos of customhouse duties may be carefully revised and liquidated. I also take the liberty to advise your Lordship to *suspend* all bounties upon exportation, and all drawbacks, substituting, in the place of the latter, an obvious expedient. You would profit, at least,

half

half a million by this experiment. There are several cheap articles, of large consumption, which would bear additional duties without the least injury to trade. There are other articles, on the importation of which, the idea of imposing any duty at all, must have originated in the most impenetrable stupidity. There are some very considerable articles, which, with great advantage to the revenue, might be transferred from the customhouse to the excise-office.

£

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## EXCISE.

*Transfer the duty upon ale, beer, and porter, entirely to the malt.*

YOUR Lordship hath heard many arguments in opposition to this method of preventing fraud, and you are convinced of their futility : all those which I have heard, or read, were not even plausible. If however

ever this transfer should be disapproved, I then propose the following additional tax,

£

42. PORTER, *an additional duty of ONE HALFPENNY per pot.*

THIS tax would only raise the price of porter to a common level with the worst ale in every part of the kingdom. It would alter the price of a single pint, from that silly fraction, *three-half-pence-farthing*, to the even sum of *twopence*; and would save the washerwoman the trouble of receiving a farthing in exchange, which, before it is wanted for a second pint of beer, slips through the smallest hole in her pocket. The working people of England are naturally as generous as they are brave. I am very sure, there is not a man in London who will not think his farthing per pint well spent, when I tell him, that it will build eighteen ships of the line every year, which will very soon recover our ancient superiority at sea.

£



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MISCELLANEOUS.

43. ICEHOUSE, *or other repository of ice, belonging to noblemen, gentlemen, confectioners and others, FIVE GUINEAS annually.*

THIS exotic luxury has no business in latitude 51.

£

44. COCKFIGHTING. *For every main of cocks, TWENTY GUINEAS; by-battles, ONE GUINEA each.*

£

45. HORSERACING. *For every plate, sweepstakes, or match, FIVE GUINEAS.*

GENTLEMEN of the turf have too much spirit, and patriotism, to make the least objection to this tax.

£

H

46. GUNS.

46. GUNS. *Upon every gun, or fowling-piece, now existing, or hereafter to be made, ONE GUINEA. A stamp upon the barrel.*

TO obviate the expence and inconvenience of sending guns to London to be stamped, I propose that a government stamp be sent to the chief magistrate of every city or county-town, to be returned as soon as all the guns, now in use, are stamped; and that, in those towns where guns are made, a stamp-officer be appointed. Muskets, firelocks, or carbines, the property of military gentlemen, are exempted of course. This tax, I presume, would contribute not a little to the preservation of game.

£

47. PISTOLS, *not the property of military gentlemen, HALF A GUINEA upon each pistol; to be stamped on the barrel.*

THIS tax would diminish the number of cheap pistols in pawnbroker's shops, and consequently

consequently render them less easy to be obtained by gentlemen of the road.

£

48. DOGS. *For every pack of hounds, FIVE GUINEAS; for every greyhound, pointer, game spaniel, and lapdog, TEN SHILLINGS; for every other species of dog, TWO SHILLINGS AND SIXPENCE.*

THIS tax hath been often proposed, and as often rejected, with every argument in its favour. It was lately ridiculed in the House of Commons, by a witty gentleman, who proposed to amend the act, by adding *cats* to the dogs. This wit however has lost its edge: it will not bear repetition.

£

49. BACHELORS. *Every unmarried man, above thirty years of age, who hath never been married, and who possesses a clear annual income of one hundred pounds, or more, FIVE GUINEAS per annum.*

THIS tax needs no defence.

£

50. PARROTS, &c. *For every individual Bird, of whatsoever species, confined in a cage, or otherwise confined, except in the houses of those who breed or keep birds for sale, TWO SHILLINGS AND SIXPENCE per annum. A stamp pasted on the cage, with the current year upon it.*

THIS tax is one of those which must undergo the fiery trial of ridicule. Dr. Brown in his answer to Lord Shaftesbury has, I think, demonstrated, that ridicule is no test, either of the truth of a religion, or of any other truth. I am therefore but little concerned about those who fight with no better a weapon. But there are some good ladies who will be offended with this tax, whom I wish to convince, that it is perfectly consistent with the leading principle of my whole scheme. If confining birds in a cage, be neither a vice, a folly, a cruelty, nor a luxury, I confess it to be an improper tax. If however it should prove the means of preventing boys from robbing poor birds of  
their



their young, I shall be very happy in the idea. But, more effectually to reconcile these good ladies, I must refer them to the preceding article. Many a bachelor will marry rather than pay five guineas a year.

£

51. HOTHOUSES. *For every pinery or hot-house, belonging to noblemen, gentlemen, or gardeners, FIVE GUINEAS.*

£

52. MUTILATING HORSES. *For the liberty of cropping the ears, or nicking the tail of any horse, mare, or gelding, ONE GUINEA.*

I Sincerely wish that this tax may not raise a single guinea! The cruelty, the ingratitude, of keeping this docile, this generous, this serviceable animal, in continual torture, for weeks together, for the silly purpose of making him carry his tail more erect, is so truly diabolical, as only to be equalled

equalled in degree by the folly and absurdity of attempting to amend the work of nature in the formation of one of the finest animals of the creation.

£

V

53. DIAMONDS. *For an annual privilege to wear diamonds, TEN GUINEAS. The names of those who entitle themselves to this privilege, to be annually printed in the Gazette.*

THIS tax would prove a means of distinguishing diamonds from paste; a very desirable discrimination to ladies of rank and fashion, in public assemblies. But this tax, I shall be told, will injure the diamond trade to Britain. I fear it will not have so good an effect.

£

54. ARMS. *For the annual privilege of bearing coats of arms, or crests, painted on carriages, TWO GUINEAS. Names to be published in the Gazette.*

£

55. SWORDS. *For an annual privilege to wear a sword, not being military men, Two GUINEAS. Names in the Gazette, published, like the last, from the Herald's Office.*

THIS tax, in case of an affront, immediately determines the proper mode of resentment. A man can have no right to draw a sword in defence of his honour, who has no right to wear one. Thus the very difficult problem, *Who is a gentleman, and who is not*, is solved in a moment, and a line of distinction found, which our best heralds have hitherto sought in vain.

£

56. LIVERIES. *For an annual privilege to give liveries, to servants, laced with gold or silver, ONE GUINEA per servant thus adorned.*

LACEMEN and manufacturers, who are apt to mistake their own interest, will petition parliament in opposition to this tax. I  
meet

meet them with three answers. *First*: the tax will not have any one of the effects alledged in your petition. *Secondly*: your manufacture is of use to your country only in proportion to the quantity exported. *Thirdly*: gentlemen wear no lace, because it is worn by servants.

£

57. SADDLE-HORSES. *A tax of FIVE SHILLINGS per head per annum. Those kept by publicans, and others, to let on hire, not included.*

EVERY objection to this tax is answered by the insignificance of the sum.

£

58. FARMS. *A tax of ONE per cent. on the whole rent, of all farms of land, now on lease, for which the tenant pays more than one hundred pounds per annum: FIVE per cent. on all farms of land, which, after the date of the act, shall be leased or rented, for more than one hundred pounds a year.*



THE remote intention of this tax is obvious. It will meet with opposition, from those country gentlemen whose depopulated lands are occupied by two or three overgrown farmers.

£

59. LANDTAX. Reduce it to an equality.

£

60. FRANKING LETTERS. Suspend this privilege during the war.

£

61. GILT PAPER, *for letters*, SIXPENCE *per quire. A small stamp on the corner of each sheet.*

£

I

62. SER-

62. SERVANTS. *For every second man servant in livery, TWO GUINEAS; third servant THREE GUINEAS, fourth servant FOUR GUINEAS per annum, and so on. Gentlemen and butlers out of livery are meant to be included.*

WHAT, says my worthy friend Mr. \*\*\*\*\*,  
am I to pay fifteen guineas a year for my five  
servants?—If, your honour thinks it im-  
possible to do without five men servants,  
you certainly must. But, if you will try to  
do with four, the whole tax will cost you  
no more than the wages of your fifth ser-  
vant; you will restore an useful member to  
society, and you will gain the expence of his  
livery and that of his keeping: so that, by  
this tax, you will profit, at least, forty  
pounds a year.

£

63. TITLES OF HONOUR. *An annual GIFT  
during the war.*

THE KING

Great Officers of State

Paymaster of the troops

Dukes

|           |   |   |                    |
|-----------|---|---|--------------------|
| Dukes     | - | - | One hundred pounds |
| Marquises | - | - | Eighty             |
| Earls     | - | - | Sixty              |
| Viscounts | - | - | Forty              |
| Barons    | - | - | Thirty             |
| Baronets  | - | - | Twenty             |
| Knights   | - | - | Ten                |

£

If any of the nobility should say that I press them rather too hard, I beg leave to remind them, that they are interested in the issue of the present war, in proportion to their rank and their possessions; that they can hardly contribute too much towards a plan, which will secure that rank and those possessions for ever; but that, in fact, so far from contributing an over proportion, so far from contributing any thing, they will be considerable gainers by the increased value of their property in the funds, and of their estates. A declaration from the minister that he will borrow no more money, would raise the stocks ten per cent. in one day, and, in a short time, bring your four

per cents to par. The possibility of such an event, my Lord, is a pleasant idea. It is an event which I am confident you may command. It is an event that will produce such glorious consequences, that every Briton will doubtless set his shoulder heartily to the great work.

I have now communicated to your Lordship, and to the world, the outline of a plan, which, I flatter myself, you will not think beneath your attention. If, upon calculation, you find it insufficient, I have a few millions more, *in petto*, at your Lordship's service, whenever you please to command them. Meanwhile, I will take the liberty to assure your Lordship, that the shortest way to bring your enemies to terms, is, by raising the supplies in the manner here proposed, to convince them, that their hopes of ruining this nation by expence, are ridiculous; that no expence will ruin a nation which can thus sport with taxes; which can raise so many millions without oppressing one individual, or taxing a single necessary of life.

Thus shielded, my Lord, we may boldly bid defiance to *French Economy*. There is  
hardly



hardly a man upon the field who will not back *English Luxury* against her for ten thousand. Economy is the meek companion of Peace: War disclaims all acquaintance with her. If your Lordship were to fight a duel, you would not send to the corner of St. Giles's to buy a *cheap* brace of pistols.

I have yet a few words to add, concerning this scheme of taxation. It will be found so little burdensome to the people, that you will certainly continue it beyond the present war, until you have reduced the national debt to its proper sum. But the moment the war is at an end, you will abolish the taxes upon candles, soap, and leather\*: taxes which originated in the false system of raising money on the necessaries of life; taxes which depress our manufactories more than all the rest, parish taxes excepted. That evil might be remedied by a very simple expedient.

I cannot close these Lucubrations, without congratulating your Lordship on your having, at last, found a General, who dares meet

his

|                                    |   |         |    |    |
|------------------------------------|---|---------|----|----|
| * The duty upon candles produced } |   | 181,600 | 13 | 10 |
| last year                          | - |         |    |    |
| Soap                               | - | 304,324 | 6  | 7  |
| Hydes                              | - | 202,607 | 0  | 11 |

his enemy without measuring their intrenchments and counting their noses; who by a rational dependence on his own abilities and the resolution of his troops, hath atchieved an action which, in point of conduct, courage, and importance, is equal to any thing related in ancient or modern history.

This event must necessarily remind your Lordship of what I have, more than once, presumed to hint relative to the conduct of the war in America. Your Lordship, after my return from Philadelphia, condescended to hear, with patience, an opinion which I delivered with some confidence, and I flatter myself you will now permit me to press that opinion with all my might. The idea, that this is, and must continue, a war of posts, is most egregiously erroneous; that it is impossible to oblige Washington to quit his intrenchments, and that these intrenchments are impregnable, is a language so wretched, that those who have ever seen an army, or read a page of history, cannot bear it without blushing for the speaker, especially if he be a military man. The idea, that the war in America is a contest between two armies  
of

of British volunteers is equally without foundation. The American army, except an inconsiderable number of renegados from all countries, consists of people most reluctantly pressed into the service. The idea that the people of America are in general, averse to the British government, is absolutely false. That many well-meaning people were deluded by the consummate arts of those who aimed at sovereignty from the beginning, I am ready to acknowledge; but whenever those, who were thus deluded, shall find an assylum in the protection of the Crown of Great Britain, all, who are not of that republican religion which gave birth to the present war, will, most certainly, return to their allegiance.

I do not advance this as an argument for prosecuting the war. As things are now situated, the justice or injustice of the original dispute, the power or imbecility, the fidelity or infidelity, of the Americans, are matters of no importance. The sole question, at present, is, *Whether Britain shall continue to exist as a powerful and respectable nation, or decline into insignificance, and finally become a province to France?*

Your Lordship knows, that when a fresh boy is introduced at Westminster, or Eton, in order to try his courage, one of his own class is appointed to pick a quarrel, and to fight him. If he comes off victorious, he remains secure in the honour of his superiors. If, on the contrary, he be overcome, he must then fight a boy of the class below him. If in this conflict he be also vanquished, he must again contend with a still meaner antagonist, and so gradually descending until he gravitates to his natural level.

This familiar example, my Lord, affords a just picture of the present situation of this country. If your strength be found inadequate to the recovery of your Colonies, poor Jack Bull will be kicked and cuffed by every boy in the school.

I have the honour to be,

My Lord,

Your Lordship's

Most obedient

Humble servant,

J. B.

Bath, Oct. 27, 1780.